



3014 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF JACKSON WATER UTILITY

Principal Office: N168 W20733 MAIN STREET
P.O. BOX 147
JACKSON, WI 53037

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF JACKSON WATER UTILITY

Utility Address: N168 W20733 MAIN STREET

P.O. BOX 147

JACKSON, WI 53037

When was utility organized? 11/1/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DELMORE A BEAVER

Title: ADMINISTRATOR/CLERK

Office Address:

N168W20733 MAIN STREET

P.O. BOX 147

JACKSON, WI 53037

Telephone: (262) 677 - 9001

Fax Number: (262) 677 - 1710

E-mail Address: vojadmin@hnet.net

Individual or firm, if other than utility employee, preparing this report:

Name: JAMES R FRECHETTE

Title: VILLAGE AUDITOR

Office Address: JAMES R FRECHETTE, CPA

W339 S9511 HARVEST COURT

MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995

Fax Number: (262) 594 - 3996

E-mail Address: jrfdcpa@wi.rr.com

President, chairman, or head of utility commission/board or committee:

Name: SCOT MITTELSTEADT

Title: VILLAGE PRESIDENT

Office Address:

N162 W19271 CEDAR RUN

JACKSON, WI 53037

Telephone: (262) 677 - 3795

Fax Number: (262) 677 - 1710

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JAMES R FRECHETTE**Title:** VILLAGE AUDITOR**Office Address:** JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149**Telephone:** (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:** jrfcpa@wi.rr.com**Date of most recent audit report:** 3/29/2006**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: MR DAN RATHKE**Title:** DEPARTMENT HEAD-WATER UTILITY**Office Address:**N168 W20733 MAIN STREET
P.O. BOX 147
JACKSON, WI 53037**Telephone:** (262) 677 - 9001**Fax Number:** (262) 677 - 1710**E-mail Address:**

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:DAVE BELANGER, , VILLAGE TRUSTEE
PETER HABEL, VILLAGE TRUSTEE
SCOTT MITTELSTEADT, VILLAGE PRESIDENT
KEN SCHUETTE, VILLAGE TRUSTEE
JOHN WALTHER, VILLAGE TRUSTEE
ANDREW WANIE, VILLAGE TRUSTEE
MICHAEL WYSOCKI, VILLAGE TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	815,342	739,995	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	509,824	388,966	2
Depreciation Expense (403)	130,150	127,898	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	161,290	156,664	5
Total Operating Expenses	801,264	673,528	
Net Operating Income	14,078	66,467	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	14,078	66,467	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	36,257	27,163	10
Miscellaneous Nonoperating Income (421)	1,408,419	1,003,482	11
Total Other Income	1,444,676	1,030,645	
Total Income	1,458,754	1,097,112	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(24,938)	(24,938)	12
Other Income Deductions (426)	81,757	69,026	13
Total Miscellaneous Income Deductions	56,819	44,088	
Income Before Interest Charges	1,401,935	1,053,024	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	66,701	88,159	14
Amortization of Debt Discount and Expense (428)	3,280	3,449	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	69,981	91,608	
Net Income	1,331,954	961,416	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,808,012	5,846,596	20
Balance Transferred from Income (433)	1,331,954	961,416	21
Miscellaneous Credits to Surplus (434)	0	55,500	22
Miscellaneous Debits to Surplus--Debit (435)	24,300	55,500	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	8,115,666	6,808,012	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	815,342		815,342	1
Total (Acct. 400):	815,342	0	815,342	
Operation and Maintenance Expense (401-402):				
Derived	509,824		509,824	2
Total (Acct. 401-402):	509,824	0	509,824	
Depreciation Expense (403):				
Derived	130,150		130,150	3
Total (Acct. 403):	130,150	0	130,150	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	161,290		161,290	5
Total (Acct. 408):	161,290	0	161,290	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	14,078	0	14,078	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON INVESTMENTS	36,257	0	36,257 11
Total (Acct. 419):	36,257	0	36,257
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		1,242,419	1,242,419 12
WATER IMPACT FEES	0	166,000	166,000 13
Total (Acct. 421):	0	1,408,419	1,408,419
TOTAL OTHER INCOME:	36,257	1,408,419	1,444,676

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(24,938)		(24,938) 14
NONE	0	0	0 15
Total (Acct. 425):	(24,938)	0	(24,938)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		81,757	81,757 16
NONE	0	0	0 17
Total (Acct. 426):	0	81,757	81,757
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(24,938)	81,757	56,819

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	66,701		66,701 18
Total (Acct. 427):	66,701	0	66,701
Amortization of Debt Discount and Expense (428):			
1998 MORT REVENUE BONDS	3,280		3,280 19
Total (Acct. 428):	3,280	0	3,280
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	69,981	0	69,981
NET INCOME:	5,292	1,326,662	1,331,954
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	882,806	5,925,206	6,808,012 24
Total (Acct. 216):	882,806	5,925,206	6,808,012
Balance Transferred from Income (433):			
Derived	5,292	1,326,662	1,331,954 25
Total (Acct. 433):	5,292	1,326,662	1,331,954
Miscellaneous Credits to Surplus (434):			
	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
REFUND TO SYSCO FOR PRIOR YEAR USER CHARGES	24,300	0	24,300 27
Total (Acct. 435)--Debit:	24,300	0	24,300
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	863,798	7,251,868	8,115,666

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	815,342	0	0	0	815,342	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	815,342	0	0	0	815,342	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	203,976		203,976	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	203,976	0	203,976	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	4.8	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	14,540,170	13,114,557	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,588,395	1,376,438	2
Net Utility Plant	12,951,775	11,738,119	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	28,472	37,962	6
Special Funds (125)	794,303	627,735	7
Total Other Property and Investments	822,775	665,697	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	525,181	491,105	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	197,970	177,485	11
Other Accounts Receivable (143)	3,836	5,914	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	20,520	19,259	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	747,507	693,763	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	23,187	26,467	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	23,187	26,467	
Total Assets and Other Debits	14,545,244	13,124,046	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,503,700	3,503,700	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	8,115,666	6,808,012	23
Total Proprietary Capital	11,619,366	10,311,712	
LONG-TERM DEBT			
Bonds (221)	1,330,250	1,402,500	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	264,931	26
Total Long-Term Debt	1,330,250	1,667,431	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	93,053	51,498	28
Payables to Municipality (233)	890,372	463,296	29
Customer Deposits (235)			30
Taxes Accrued (236)	148,644	141,768	31
Interest Accrued (237)	10,474	11,028	32
Other Current and Accrued Liabilities (238)	4,193	3,483	33
Total Current and Accrued Liabilities	1,146,736	671,073	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	448,892	473,830	36
Total Deferred Credits	448,892	473,830	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	14,545,244	13,124,046	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	13,114,557	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,913,692	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,796,326	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	830,152				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	14,540,170	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	877,937	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	710,458	0	0	0	13
Total Accumulated Provision	1,588,395	0	0	0	
Net Utility Plant	12,951,775	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	747,737				747,737	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	130,150				130,150	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,615				7,615	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	137,765	0	0	0	137,765	16
Debits during year						17
Book cost of plant retired	7,565				7,565	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	7,565	0	0	0	7,565	25
Balance end of year (110.1)	877,937	0	0	0	877,937	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	628,701				628,701	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	81,757				81,757	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	81,757	0	0	0	81,757	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	710,458	0	0	0	710,458	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	20,520	19,259	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	20,520	19,259	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 MORT REVENUE BONDS	3,280	428	23,187	1
Total			23,187	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	3,503,700	1
Changes during year (explain):		2
Balance end of year	<u>3,503,700</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 MORTGAGE REVENUE BONDS	07/01/1998	11/01/2018	4.74%	1,330,250	1
Total Bonds (Account 221):				1,330,250	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
LAND CONTRACT	10/01/2002	10/01/2012	7.50%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	141,768	1
Accruals:		
Charged water department expense	161,290	2
Charged electric department expense		3
Charged sewer department expense	1,859	4
Other (explain):		
NONE		5
Total Accruals and other credits	163,149	
Taxes paid during year:		
County, state and local taxes	141,768	6
Social Security taxes	13,835	7
PSC Remainder Assessment	670	8
Other (explain):		
NONE		9
Total payments and other debits	156,273	
Balance end of year	148,644	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
1998 MORT REV BONDS	11,028	63,950	64,504	10,474	2
Subtotal	11,028	63,950	64,504	10,474	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2002 LAND CONTRACT	0	2,751	2,751	0	4
Subtotal	0	2,751	2,751	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	11,028	66,701	67,255	10,474	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	28,472	2
Total (Acct. 124):	28,472	
Special Funds (125):		
SPECIAL REDEMPTION FUND	45,494	3
RESERVE FUND	168,162	4
DEPRECIATION FUND	40,092	5
WATER IMPACT FEES	540,555	6
Total (Acct. 125):	794,303	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	197,970	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	197,970	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS INVOICES FOR BULK WATER	3,836	14
Total (Acct. 143):	3,836	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
2005 DEBT SERVICE/OPERATING EXPENSES PAID BY VILLAGE	890,372	19
Total (Acct. 233):	890,372	
Other Deferred Credits (253):		
Regulatory Liability	448,892	20
NONE		21
Total (Acct. 253):	448,892	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,898,685	0	0	0	5,898,685	1
Materials and Supplies	19,889	0	0	0	19,889	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	812,837	0	0	0	812,837	4
Customer Advances for Construction					0	5
Regulatory Liability	461,361	0	0	0	461,361	6
					0	7
Average Net Rate Base	4,644,376	0	0	0	4,644,376	
Net Operating Income	14,078	0	0	0	14,078	8
Net Operating Income as a percent of						
Average Net Rate Base	0.30%	N/A	N/A	N/A	0.30%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	473,830	0	0	0	473,830	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	24,938	0	0	0	24,938	3
Other (specify):					0	4
Balance End of Year	448,892	0	0	0	448,892	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

a/c 435 Misc Debits to Surplus

This account includes an amount paid to Sysco for refund of prior year overcharges of billings.

Net Utility Plant (Page F-07)

General footnotes

Costs in a/c 107 Construction Work In Progress relate to well #5. The well was not in service at 12-31-05.

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

OTHER LONG-TERM DEBT (224)

The land contract dated 10-1-2002 was repaid in full on 1-20-05 for \$264,931. The utility used funds on hand to payoff land contract.

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

The land contract was paid off in full on 1-20-05.

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The utility maintains its own bank account for user charge collections. All checks for the utility are written out of the general fund checking account. As funds are disbursed out of the general fund checking account, the water utility will transfer funds out of the water utility bank account to reimburse the general fund for payroll and voucher disbursements. During 2005, the balance increased due to the payoff of the land contract, the costs associated with well #5 that have not been borrowed for, and the water cash account increasing from 2004. This balance will also be reduced in 2006 as part or all of the well costs will be funded thru the water impact fee account. It is anticipated that the balance will be much lower at 12-31-06.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	798,329	724,693	1
Total Sales of Water	798,329	724,693	
Other Operating Revenues			
Forfeited Discounts (470)	2,073	1,867	2
Miscellaneous Service Revenues (471)	4,875	4,810	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	10,065	8,625	6
Total Other Operating Revenues	17,013	15,302	
Total Operating Revenues	815,342	739,995	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	122,206	101,444	8
Water Treatment Expenses (630-635)	5,051	5,592	9
Transmission and Distribution Expenses (640-655)	136,100	146,150	10
Customer Accounts Expenses (901-904)	17,393	20,554	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	229,074	115,226	13
Total Operation and Maintenance Expenses	509,824	388,966	
Other Operating Expenses			
Depreciation Expense (403)	130,150	127,898	14
Amortization Expense (404-407)		0	15
Taxes (408)	161,290	156,664	16
Total Other Operating Expenses	291,440	284,562	
Total Operating Expenses	801,264	673,528	
NET OPERATING INCOME	14,078	66,467	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,362	124,210	358,567	4
Commercial	98	40,535	79,002	5
Industrial	36	27,069	33,844	6
Total Metered Sales to General Customers (461)	2,496	191,814	471,413	
Private Fire Protection Service (462)	41		37,030	7
Public Fire Protection Service (463)	2,496		277,159	8
Other Sales to Public Authorities (464)	11	7,735	12,727	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,044	199,549	798,329	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	277,159	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	277,159	
Forfeited Discounts (470):		
Customer late payment charges	2,073	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,073	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	1,125	7
RADIO READ CHARGES FOR CUSTOMERS OUTSIDE VILLAGE	3,750	8
Total Miscellaneous Service Revenues (471)	4,875	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,065	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	10,065	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	36,735	38,268	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	54,270	58,731	7
Operation Supplies and Expenses (623)	5,139	2,705	8
Maintenance of Pumping Plant (625)	26,062	1,740	9
Total Pumping Expenses	122,206	101,444	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	5,051	5,592	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	5,051	5,592	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	113,097	125,116	14
Operation Supplies and Expenses (641)	1,384	487	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,128	2,851	16
Maintenance of Mains (651)	4,227	5,930	17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)	7,656	6,612	19
Maintenance of Hydrants (654)	5,608	5,154	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	136,100	146,150	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,583	4,843	22
Accounting and Collecting Labor (902)	13,810	14,573	23
Supplies and Expenses (903)		1,138	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	17,393	20,554	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	36,751	34,855	27
Office Supplies and Expenses (921)	4,319	5,374	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	98,228	7,326	30
Property Insurance (924)	16,000	16,000	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	57,252	38,676	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	5,186	3,938	35
Transportation Expenses (933)	11,338	6,207	36
Maintenance of General Plant (935)		2,850	37
Total Administrative and General Expenses	229,074	115,226	
Total Operation and Maintenance Expenses	509,824	388,966	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		148,644	141,768	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,859	1,746	2
Net property tax equivalent		146,785	140,022	
Social Security		13,835	15,837	3
PSC Remainder Assessment		670	805	4
Other (specify): NONE			0	5
Total tax expense		161,290	156,664	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.246275				3
County tax rate	mills		4.343816				4
Local tax rate	mills		7.195424				5
School tax rate	mills		8.351061				6
Voc. school tax rate	mills		1.874715				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.011291				10
Less: state credit	mills		0.880610				11
Net tax rate	mills		21.130681				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.195424				14
Combined School Tax Rate	mills		10.225776				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.421200				17
Total Tax Rate	mills		22.011291				18
Ratio of Local and School Tax to Total	dec.		0.791467				19
Total tax net of state credit	mills		21.130681				20
Net Local and School Tax Rate	mills		16.724227				21
Utility Plant, Jan. 1	\$	13,114,557	13,114,557				22
Materials & Supplies	\$	19,259	19,259				23
Subtotal	\$	13,133,816	13,133,816				24
Less: Plant Outside Limits	\$	1,626,169	1,626,169				25
Taxable Assets	\$	11,507,647	11,507,647				26
Assessment Ratio	dec.		0.772349				27
Assessed Value	\$	8,887,920	8,887,920				28
Net Local & School Rate	mills		16.724227				29
Tax Equiv. Computed for Current Year	\$	148,644	148,644				30
Tax Equivalent per 1994 PSC Report	\$	50,823					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	148,644					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	150		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	150	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	424,110		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	424,110	0	
PUMPING PLANT			
Land and Land Rights (320)	13,678		12
Structures and Improvements (321)	733,725		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	629,517		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	23,501		20
Total Pumping Plant	1,400,421	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,684		23
Total Water Treatment Plant	18,684	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			150	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	150	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			424,110	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	424,110	
PUMPING PLANT				
Land and Land Rights (320)			13,678	12
Structures and Improvements (321)			733,725	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			629,517	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			23,501	20
Total Pumping Plant	0	0	1,400,421	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,684	23
Total Water Treatment Plant	0	0	18,684	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,148,407		26
Transmission and Distribution Mains (343)	1,973,392		27
Fire Mains (344)	0		28
Services (345)	242,788		29
Meters (346)	287,776	37,579	30
Hydrants (348)	239,704		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,892,067	37,579	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	1,386		36
Transportation Equipment (392)	108,739		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	38,121		44
Other Tangible Property (399)	0		45
Total General Plant	148,246	0	
Total utility plant in service directly assignable	5,883,678	37,579	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,883,678	37,579	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,148,407 26
Transmission and Distribution Mains (343)			1,973,392 27
Fire Mains (344)			0 28
Services (345)			242,788 29
Meters (346)	7,565		317,790 30
Hydrants (348)			239,704 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,565	0	3,922,081
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			1,386 36
Transportation Equipment (392)			108,739 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			38,121 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	148,246
Total utility plant in service directly assignable	7,565	0	5,913,692
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,565	0	5,913,692

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	5,102,436	935,019	27
Fire Mains (344)	0		28
Services (345)	800,361	172,980	29
Meters (346)	0		30
Hydrants (348)	651,110	134,420	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,553,907	1,242,419	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	6,553,907	1,242,419	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,553,907	1,242,419	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		0	6,037,455 27
Fire Mains (344)			0 28
Services (345)		0	973,341 29
Meters (346)			0 30
Hydrants (348)		0	785,530 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	7,796,326
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	7,796,326
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	7,796,326

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			16,085	16,085	1
February			13,524	13,524	2
March			15,019	15,019	3
April			16,840	16,840	4
May			17,274	17,274	5
June			24,660	24,660	6
July			23,100	23,100	7
August			23,990	23,990	8
September			21,913	21,913	9
October			19,655	19,655	10
November			16,039	16,039	11
December			15,116	15,116	12
Total annual pumpage	0	0	223,215	223,215	
Less: Water sold				199,549	13
Volume pumped but not sold				23,666	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				5,570	16
Volume related to equipment/system malfunction				4,000	17
Non-utility volume NOT included in water sales				728	18
Total volume not sold but accounted for				10,298	19
Volume pumped but unaccounted for				13,368	20
Percent of water lost				6%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,130	24
Date of maximum: 8/23/2005					25
Cause of maximum:					26
Water Main Break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				281	27
Date of minimum: 3/11/2005					28
Total KWH used for pumping for the year				542,671	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CENTER STREET	1	260	14	604,800	Yes	1
MAIN STREET	2	285	10	122,400	Yes	2
HIGHLAND DRIVE	3	300	20	1,224,000	Yes	3
CEDAR PARKWAY	4	455	20	1,584,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	CENTER STREET	MAIN STREET	HIGHLAND DRIVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	PACO	GOULDS	5
Year Installed	1999	1997	1999	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	420	85	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	BALDOR	US MOTORS	9
Year Installed	1991	1991	1999	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	10	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4			14
Location	CEDARPARKWAY			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1998			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,100			21
Pump Motor or Standby Engine Mfr	US MOTORS			22
Year Installed	1998			23
Type	ELECTRIC			24
Horsepower	200			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TANK #1	TANK #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1969	1995	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	165	125	10
Total capacity in gallons (actual)	200,000	500,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	19
			20
Is a corrosion control chemical used (yes, no)?	N	N	21
			22
Is water fluoridated (yes, no)?	N	N	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	1,000	0	0	0	1,000	1
M	D	6.000	10,312	0	0	0	10,312	2
P	D	6.000	19,461	0	0	0	19,461	3
M	D	8.000	6,928	0	0	0	6,928	4
P	D	8.000	63,689	16,092	0	0	79,781	5
M	D	10.000	970	0	0	0	970	6
P	D	10.000	300	0	0	0	300	7
M	D	12.000	17,668	0	0	0	17,668	8
P	D	12.000	38,546	1,987	0	0	40,533	9
M	D	16.000	18,096	0	0	0	18,096	10
P	D	16.000	4,464	0	0	0	4,464	11
Total Within Municipality			181,434	18,079	0	0	199,513	
Total Utility			181,434	18,079	0	0	199,513	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	2,071	1	0	0	2,072	25	1
M	1.250	64	59	0	0	123		2
M	1.500	24	45	0	0	69		3
M	2.000	114	87	0	0	201		4
P	4.000	2	0	0	0	2		5
M	6.000	5	2	0	0	7		6
M	8.000	11	0	0	0	11		7
P	10.000	1	0	0	0	1		8
P	12.000	1	0	0	0	1		9
Total Utility		2,293	194	0	0	2,487	25	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,420	110	31	0	2,499	143	1
1.000	56	16	3	0	69	0	2
1.500	27	18	9	0	36	5	3
2.000	8	2	1	0	9	0	4
3.000	6	2	1	0	7	4	5
4.000	2	1	1	0	2	0	6
10.000	1	0	0	0	1	1	7
Total:	2,520	149	46	0	2,623	153	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	2,340	44	18	4	0	93	2,499	1
1.000	2	42	15	2	0	8	69	2
1.500	0	19	4	3	0	10	36	3
2.000	0	5	2	1	0	1	9	4
3.000	0	4	0	1	0	2	7	5
4.000	0	0	1	0	0	1	2	6
10.000	0	0	1	0	0	0	1	7
Total:	2,342	114	41	11	0	115	2,623	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	515	44		33	592	2
Total Fire Hydrants	515	44	0	33	592	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	370
Number of distribution system valves end of year:	1,156
Number of distribution valves operated during year:	328

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Only amount is return on net investment in meters charged to sewer department.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

a/c 625 Maintenance of Pumping Plant

The large increase from \$1,740 in 2004 to \$26,062 in 2005 was for work on well #4 by CTW Corp in amount of \$9,193 and work on SKADA system by LW Allen in amount of \$10,767. Balance in account were minor amounts.

a/c 923 Outside Serviced Employed

The balance increased from \$7,326 in 2004 to \$98,228 in 2005. The only reason was for legal expenses related to the Washington County dispute on water/sewer issues. Legal expenses relating to this issues was \$ 91,216.

a/c 926 Employee Pensions and Benefits

The balance in the account went from \$38,676 in 2004 to \$57,252 in 2005. The main reason was that in 2004, the employees were paid via a total compensation package and in 2005 they were not. As a result, the 2004 amounts included a higher labor amount and a lower fringe benefit amount as the fringes were deducted from the wages. Note that a/c 640 went from \$125,116 in 2004 down to \$113,097 in 2005.

a/c 933 Transportation Expenses

The amount went from \$6,207 in 2004 to \$11,338 in 2005. The major reason was for increase in fuel costs and repair to water utility vehicles.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

a/c 345 Water Mains

All additions in 2005 were paid by developers. There were no assessments against any customers. Additions were as follows:

Stonewall Ridge - 2,756 ft 8" and 1,987 12"

Sherman Parc - 5,054 ft 8"

Twin Bridges - 1,742 feet 8"

Everly House - 545 feet 8"

Legacy - 572 feet 8"

Appellation Ridge - 3,588 feet 8"

Cranberry Creek - 1,541 feet 8"

Valleywood - 294 feet 8"

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

All service were added by developers and paid for entirely by developers. No assessments to users.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

The utility tests or replaces every meter in the ten year period. In any given year, the number tested may be higher or lower than one-tenth of the total.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

Hydrants and Distribution System Valves (Page W-20)

If Hydrants Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 348) are zero, please explain.

All hydrants installed in 2005 were paid directly by developers.

Explain all reported Adjustments.

The utility totaled all hydrants in the system at 12-31-05 and adjusted to that total of 592. This required an adjustment of 33 hydrants.
